IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANT:

Akira Sugawara, et al.

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GROUP ART UNIT: 3729

DATE FILED:

February 10, 2004

EXAMINER: A.D. Tugbang

INVENTION:

"MAGNETIC HEAD AND MANUFACTURING METHOD

THEREFOR"

AMENDMENT "B"

RESPONSIVE TO FINAL OFFICE ACTION

Mail Stop Patent AF Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

Dear Sir:

This amendment is submitted in response to the Final Office Action of November 2, 2006. Please reconsider the application in view of the amendment and remarks presented below.

Do Not Enter